

PROGRAM MEASURES

PROGRAM:

Internal Audit

PROGRAM ELEMENT:
PROGRAM MISSION:

Provide accurate, independent, useful information and thorough audit services to assist Executive Branch managers in the effective discharge of their responsibilities

COMMUNITY OUTCOMES SUPPORTED:

- Ensure high value for tax dollars
- Ensure accountability
- Insist upon customer satisfaction

PROGRAM MEASURES
98 ACT
99 ACT
00 ACT
01 BUD
02 REC
Outcomes/Results:

 Percentage of recommendations fully implemented^a

NA

NA

NA

TBD

TBD

 Percentage of recommendations in the process of implementation
by the organization audited^a

NA

NA

NA

TBD

TBD

Service Quality:
Efficiency:

Audits per workyear

3.25

2.6

3.4

2.6

2.1

Outputs/Workload:

Total audits completed

13

13

17

13

10

Audits conducted for, and funded by, other departments

1

3

5

NA

NA

Outsourced audits completed

9

9

15

9

5

 Average cost of outsourced audits (\$)^b

26,130

20,650

11,470

24,000

22,200

Average cost of audits funded by other departments (\$)

12,440

15,180

16,820

NA

NA

 Average contractor hours per outsourced audit^b

433

343

180

340

TBD

Mandated audits (State requirements or needed for accreditation)

4

5

5

NA

NA

Inputs:

 Total budgeted expenditures (\$000)^c

330

449

502

539

488

 Total workyears^c

4.0

5.0

5.0

5.0

4.8

 Budget for outsourced audits (\$000)^c

50

100

120

161

111

Expenditures for audits funded by other departments (\$000)

12

46

84

NA

NA

Notes:

^aInternal Audit hoped to implement tracking of recommendations in FY01. It now appears that FY02 is a more realistic timeframe.

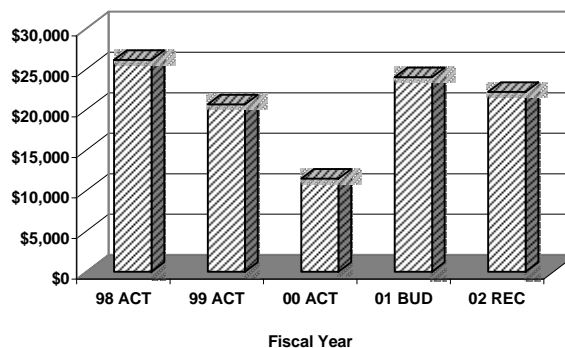
^bFY98 included funding for an Information Systems and Telecommunications audit (\$127,750 and 1,749 hours). FY00 included funding for Tobacco Tax audits. The FY01 budget includes one-time funding for additional audit work. All three contracts are being rebid in FY01, so the average hourly rate, and therefore the average hours per outsourced audit, will not be available until contracts are awarded.

^cBudget figures are shown rather than expenditures in order to provide resource comparisons without conflicting information from carryover appropriations. FY98 - FY00 reflect budgeted workyears. Workyears decreased in FY02 due to allocation of lapse from Director's Office Administration.

EXPLANATION:

Internal Audit uses the services of outside auditors to maximize productivity and enhance the independence of audits performed. The size and complexity of audits appears to be increasing, as demonstrated by the FY98 Information Systems and Telecommunications audit, the funding for which exceeded the annual budget for outsourced audits (audit funds across fiscal years were leveraged to complete this audit). The hourly cost of contractual audits is anticipated to increase dramatically when the audit contracts are re-bid in FY01, which may affect the number of audits that can be performed in FY02.

Average Cost of Outsourced Audits



PROGRAM PARTNERS IN SUPPORT OF OUTCOMES: Outside auditors, County departments.

MAJOR RELATED PLANS AND GUIDELINES: